The Honorable Dave Camp Member of Congress Chairman of the Committee on Ways and Means 341 Cannon House Office Building Washington, D.C. 20515

Dear Congressman Camp:

I am writing to strongly urge you to maintain the current tax treatment for charitable contributions. To further restrict or reduce allowable charitable deductions would adversely impact thousands of organizations and institutions that provide services and support for those in need; or facilities, research and educational and community outreach programs, as does the Chicago Botanic Garden, that benefit thousands of people each year.

Almost 1,000,000 Illinois residents will avail themselves of the Garden's resources in 2012. They include beneficiaries of jobs training programs maintained by the Garden; underserved neighborhoods that receive fresh produce grown in the Garden's urban agriculture activities; and students pursuing Master's and Ph.D. degrees in plant and conservation science in the Garden's Regenstein School in association with Northwestern University.

A restriction in the charitable deduction will force many organizations and institutions, including the Garden, to curtail their operations, with government having to pick up the slack in many cases. More than 69% of the Garden's annual operating budget and 90% of its capital needs are met by private philanthropy motivated in significant part by the availability of the charitable deduction. Given the current economy and the challenges facing local governments, I do not know where we will find funds to compensate for any reduction in private contributions that will result if the charitable deduction is capped beyond the current limit of 50% of AGI or otherwise restricted.

I respectfully request your support for the continuation of the full value of deductions for charitable donations for all income brackets and that you oppose any restrictions or reductions of the deductibility of charitable gifts.

Sincerely,

Sophia Siskel President and CEO